DEPARTMENT OF TAXATION NOTICE OF PUBLIC HEARING CASH ECONOMY ENFORCEMENT PROPOSED ADMINISTRATIVE RULES

Pursuant to Chapter 91, Hawaii Revised Statutes, the Director of Taxation of the State of Hawaii hereby gives notice of the public hearing regarding the proposed adoption of the Cash Economy Enforcement Administrative Rules. The hearing will be held on TUESDAY, JUNE 18, 2013 at 1:00 p.m. at 830 PUNCHBOWL STREET, PRINCESS RUTH KEELIKOLANI BUILDING, ROOM 310, HONOLULU, HI 96813.

All interested persons may submit data, views, or arguments either orally or in writing. Written submissions must be received by the Department of Taxation on or before June 18, 2013. Written submissions should be sent to: Department of Taxation, Attn: Rules Office, 830 Punchbowl Street, Room 219, Honolulu, HI 96813.

Cash Economy Enforcement, Proposed Hawaii Administrative Rules. These proposed rules clarify the Cash Economy Enforcement laws under Sections 231-91 through 231-100, Hawaii Revised Statutes. The proposed rules clarify the requirements for issuing cease-and-desist citations, the means of compliance with such citations, the manner in which hearings for the protest of such citations shall be carried out, and deadlines and other information relating to such hearings.

A printed copy of the proposed rules to be adopted may be requested by sending a written request to: Department of Taxation, Attn: Rules Office, 830 Punchbowl Street, Room 219, Honolulu, HI 96813. Please include the name and address of the person to whom the copy of the rules requested should be sent.

A copy of the proposed rules to be adopted may be reviewed in person between 7:45 a.m. and 4:30 p.m., Monday through Friday, at the Director's Office at the Department of Taxation, Room 221, 830 Punchbowl Street, Honolulu, HI on Oahu, and at the District Tax Offices located at 3060 Eiwa Street, Lihue, Kauai; 54 High Street, Wailuku, Maui; and 75 Aupuni Street, Hilo, Hawaii.

For more information, call the Rules Office at (808) 587-1530.

DATED: Honolulu, Hawaii, Friday, May 17, 2013

NOTE: Persons with disabilities who need accommodations should call the Rules Office at (808) 587-

1530 or Taxpayer Services for hearing impaired at (808) 587-1418, five (5) business days

before the meeting.